

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

KDAQ-FM, KLSA-FM, KBSA-FM, and  
KLDN-FM Radio Stations  
Louisiana State University in Shreveport  
State of Louisiana  
Shreveport, Louisiana

November 29, 2000



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE***  
***Legislative Auditor***

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**KDAQ-FM, KLSA-FM, KBSA-FM, AND  
KLDN-FM RADIO STATIONS  
LOUISIANA STATE UNIVERSITY IN SHREVEPORT  
STATE OF LOUISIANA  
Shreveport, Louisiana**

**Financial Statements and  
Independent Auditor's Report  
As of and for the Year Ended June 30, 2000  
With Supplemental Information Schedule**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

November 29, 2000

**KDAQ-FM, KLSA-FM, KBSA-FM, AND  
KLDN-FM RADIO STATIONS  
LOUISIANA STATE UNIVERSITY IN SHREVEPORT  
STATE OF LOUISIANA**

Financial Statements and  
Independent Auditor's Report  
As of and for the Year Ended June 30, 2000  
With Supplemental Information Schedule

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LEGISLATIVE AUDITOR

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October 27, 2000

Independent Auditor's Report  
on the Financial Statements

**LOUISIANA STATE UNIVERSITY IN SHREVEPORT**  
**STATE OF LOUISIANA**  
Shreveport, Louisiana

We have audited the accompanying Statement of Financial Position, Statement of Activities, and Statement of Cash Flows of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, public telecommunications entities operated by Louisiana State University in Shreveport, as of and for the year ended June 30, 2000. These financial statements are the responsibility of management of the radio stations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, are intended to present the financial position, results of operations, and cash flows of only that portion of the funds of Louisiana State University in Shreveport that is attributable to the transactions of the radio stations.

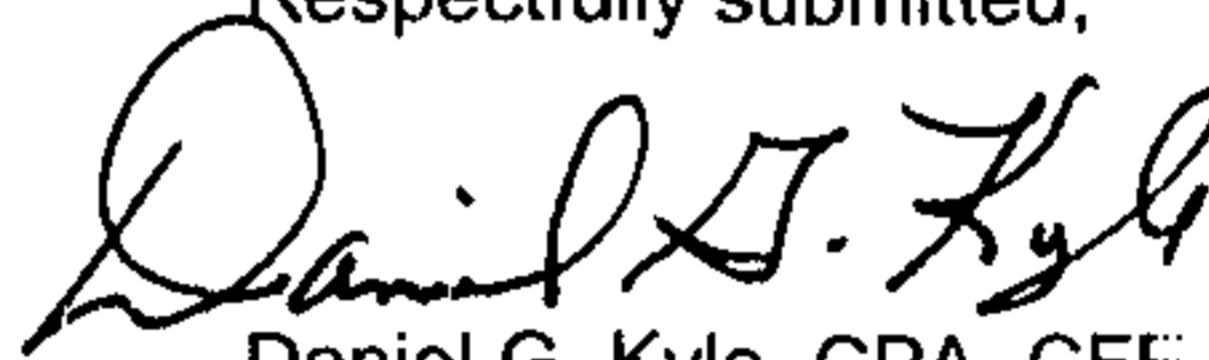
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, at June 30, 2000, and the results of its operations and the cash flows for the year then ended, in conformity with generally accepted accounting principles.

LEGISLATIVE AUDITOR

LOUISIANA STATE UNIVERSITY IN SHREVEPORT  
STATE OF LOUISIANA  
Audit Report, June 30, 2000

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is fluid and cursive, with a large initial "D" and "K".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

WMS:MAN:DSP:ss

(LSU-SRAD)

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS  
A Public Telecommunications Entity Operated by  
Louisiana State University in Shreveport  
Statement of Financial Position  
June 30, 2000  
(with Comparative Totals for 1999)

Statement A

	2000			
	Operating Funds			1999
	Unrestricted	Restricted	Total	Total
ASSETS				
Current Assets- -				
Cash and Cash Equivalents	\$38,588	\$2,354	\$40,942	\$43,711
Accounts Receivable	-	-	-	290
Total Current Assets	<u>38,588</u>	<u>2,354</u>	<u>40,942</u>	<u>44,001</u>
Property and Equipment- -				
Equipment	<u>1,196,576</u>	<u>62,099</u>	<u>1,258,675</u>	<u>1,227,841</u>
Total assets	<u>\$1,235,164</u>	<u>\$64,453</u>	<u>\$1,299,617</u>	<u>\$1,271,842</u>
LIABILITIES AND NET ASSETS				
Current Liabilities- -				
Accounts payable and accrued expenses	-	-	-	\$ 60
Deferred revenue - unexpended grants	-	\$ 2,354	\$ 2,354	1,162
Total Current Liabilities	<u>-</u>	<u>2,354</u>	<u>2,354</u>	<u>1,222</u>
Long Term Liabilities- -				
Accrued sick and annual leave payable	<u>\$ 35,287</u>	<u>-</u>	<u>35,287</u>	<u>30,754</u>
Total Liabilities	<u>35,287</u>	<u>2,354</u>	<u>37,641</u>	<u>31,976</u>
Net Assets- -				
Unrestricted	1,199,877	-	1,199,877	1,189,562
Restricted	-	62,099	62,099	50,304
Total net assets	<u>1,199,877</u>	<u>62,099</u>	<u>1,261,976</u>	<u>1,239,866</u>
Total liabilities and net assets	<u>\$ 1,235,164</u>	<u>\$ 64,453</u>	<u>\$ 1,299,617</u>	<u>\$ 1,271,842</u>

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS  
Louisiana State University in Shreveport  
Statement of Activities  
For The Year Ended June 30, 2000  
(With Comparative Totals for 1999)

Statement B

	2000			1999
	Operating Funds			Total
	Unrestricted	Restricted	Total	
Revenues, gains, and other support:				
Contributions	\$ 339,868	-	\$ 339,868	\$ 305,528
Investment income	-	-	-	388
Underwriting	118,853	-	118,853	173,438
Corporation for public broadcasting				
Community service grant - general	-	\$ 86,124	86,124	62,674
National program production and acquisition grant	-	36,910	36,910	25,189
Station Resource Group grant	-	5,000	5,000	15,000
Louisiana Public Broadcasting grant	-	48,050	48,050	50,000
Community Foundation grant	-	26,000	26,000	21,441
Temple Foundation grant	-	7,500	7,500	6,326
Other grants	-	10,006	10,006	18,237
Lease Agreements	34,141	-	34,141	27,394
Total revenues, gains, and other support	492,862	219,590	712,452	705,615
Expenses:				
Program services- -				
Programming and production	31,742	164,074	195,816	202,726
Broadcasting	259,555	31,298	290,853	234,878
Program information and promotion	9,646	-	9,646	8,861
Total program expenses	300,943	195,372	496,315	446,465
Supporting services- -				
Management and general	113,030	9,615	122,645	118,321
Fund raising and membership development	36,532	381	36,913	83,794
Underwriting and grant solicitation	42,675	1,676	44,351	58,336
Total supporting expenses	192,237	11,672	203,909	260,451
Total expenses	493,180	207,044	700,224	706,916
Change in net assets before capital additions	(318)	12,546	12,228	(1,301)
Capital additions:				
Loss on disposition of property and equipment	(2,198)	-	(2,198)	(3,995)
Gifts	12,080	-	12,080	-
Transfers between funds	751	(751)	-	-
Change in net assets after capital additions	10,315	11,795	22,110	(5,296)
Net assets, beginning of year	1,189,562	50,304	1,239,866	1,245,162
Net assets, end of year	\$ 1,199,877	\$ 62,099	\$ 1,261,976	\$ 1,239,866

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS  
Louisiana State University in Shreveport  
Statement of Cash Flows  
For the Year Ended June 30, 2000  
(With Comparative Totals for 1999)

Statement C

	2000		
	Unrestricted Fund	Restricted Fund	Totals
			1999 Total
Cash flows from operating activities:			
Change in net assets	\$10,315	\$11,795	\$22,110
Adjustments to reconcile change in net assets to net cash used by operating activities			
Loss on disposition of property and equipment	2,198	-	2,198
Decrease (increase) in accounts receivable	-	290	290
(Decrease) in accounts payable and accrued expense	(60)	-	(60)
Increase in accrued sick and annual leave payable	4,533	-	4,533
Increase (decrease) in deferred revenue - unexpended grants	-	1,192	1,192
Gifts received	(12,080)	-	(12,080)
Capital transfers between funds	(751)	751	-
Net cash provided (used) by operating activities	4,155	14,028	18,183
Cash flows from investing activities:			
Purchase of property and equipment	(8,406)	(12,546)	(20,952)
Net cash (used) by investing activities	(8,406)	(12,546)	(20,952)
Net increase (decrease) in cash and cash equivalents	(4,251)	1,482	(2,769)
Cash and cash equivalents at beginning of year	42,839	872	43,711
Cash and cash equivalents at end of year	\$38,588	\$2,354	\$40,942

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM RADIO STATIONS  
Public Telecommunications Entities Operated By  
LOUISIANA STATE UNIVERSITY IN SHREVEPORT  
A Member of the LSU System

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2000

**1. Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the usefulness of the financial statements to the reader.

**A. Organization**

Louisiana State University in Shreveport is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, and is under the management and supervision of a body corporate known as the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College. The Board of Supervisors (the Board) is the governing body over all campuses under the organizational structure of the Louisiana State University (LSU) System. All members of the Board of Supervisors are appointed by the Governor. The Board of Supervisors are the legal holders of the licenses of all the stations in this network.

On September 14, 1981, the Board of Supervisors (the Board), approved establishment of a public radio station (network) to be housed at, and operated by, Louisiana State University in Shreveport (LSU-S). On October 29, 1982, the Federal Communication Commission (FCC) assigned it the call letters KDAQ-FM. The Corporation for Public Broadcasting (CPB) was contacted in an effort to gain an understanding of the requirements to becoming a CPB "supported" station. In 1985, the radio station attained this status.

In 1985, a second station was established on the Louisiana State University at Alexandria campus (LSU-A). This station was established to be operated by LSU-S as a simulcast of KDAQ-FM. On May 17, 1985, the FCC assigned it the call letters KLSA-FM.

In 1987, a third station was established in El Dorado, Arkansas, to be operated by LSU-S as a simulcast of KDAQ-FM. On June 4, 1987, the FCC assigned it the call letters KBSA-FM.

In 1991, a fourth station was established in Lufkin, Texas, to be operated by LSU-S, as a simulcast of KDAQ-FM. On December 7, 1989, the FCC assigned it the call letters KLDN-FM.

In 1996, a translator was established in Grambling, Louisiana, to be operated by LSU-S as a simulcast of KDAQ-FM. The translator numbers K214CE were assigned by the FCC on March 10, 1996.

KDAQ-FM, KLSA-FM, KBSA-FM and KLDN-FM Radio Stations (a.k.a. Red River Public Radio Network) are departmental budget units of LSU-S and are reported in the University's Annual Financial Statements in the same respect as a "public service department." The total departmental expenditures are reported in Analysis Schedule C-2A and C-2B of LSU-S's financial statements for the network.

**B. Fund Accounting**

To ensure observance of limitations and restrictions placed on the use of resources available to the network, the accounts of the network are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities, and net assets of the station are reported in two self-balancing operating funds, which include unrestricted and restricted resources. These funds represent resources available for support of the network operations.

**C. Expendable Restricted Resources**

Operating funds restricted by the donor, grantor, or other outside party for particular operating purposes are deemed to be earned and reported as revenues when the network has incurred expenses in compliance with the specific restrictions. Such amounts received but not yet earned are reported on the Statement of Financial Position as restricted "deferred revenue-unexpended grants."

**D. Contributions and Pledges**

Contributions and pledges are recorded as revenue in the Statement of Activities when received.

**E. Statement of Cash Flows**

Cash flows are presented using the indirect method. Cash equivalents include demand deposits and bank certificates of deposit.

**F. Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among program and supporting services benefited based on total personnel costs or other systematic bases.

## **G. Contributed Facilities**

The network occupies without charge certain premises located in and owned by the state.

Donated facilities from LSU-S consist of office and studio space together with related occupancy costs and are recorded as indirect administrative support from LSU-S. The total for indirect administrative support for fiscal year 1999-2000 is \$113,900. Computation for the above is reflected in Schedule B of the Corporation for Public Broadcasting Annual Financial Report.

## **H. Income Taxes**

The network is exempt from federal income tax, except on activities unrelated to its exempt purpose, under Internal Revenue Code Section 501(c)(3). There was no required provision for income taxes for fiscal year 2000.

## **I. Property and Equipment**

Property and equipment are recorded at cost, or in the case of donated property, at their estimated fair value at the date of receipt. As a State Agency, depreciation is not recognized by the University. The University maintains a physical inventory of all moveable equipment with an acquisition value of \$250 or more.

### **2. Property and Equipment**

A summary of property and equipment is as follows:

	<u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2000</u>
Office Furniture and Fixtures	\$54,366	\$12,562	\$2,198	\$64,730
Transmission and Antenna	855,658	811	-	856,469
Satellite Dish	72,450	11,353	-	83,803
Studio and Other Broadcast Equipment	<u>245,367</u>	<u>8,306</u>	<u>-</u>	<u>253,673</u>
Total Equipment	<u>\$1,227,841</u>	<u>\$33,032</u>	<u>\$2,198</u>	<u>\$1,258,675</u>

### **3. Long-Term Debt**

The radio network has entered into no long-term debt agreements.

### **4. Leases**

The network is obligated for operating leases for the rental of tower space for the operation of stations KLSA-FM, KBSA-FM, and KLDN-FM. Total rental expense for 2000 was \$27,316.

The future lease payments due under the lease agreements at June 30, 2000, are as follows:

<u>Nature of Lease</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Thereafter</u>
Tower Rentals	<u>36,303</u>	<u>36,429</u>	<u>29,409</u>	<u>29,409</u>	<u>42,575</u>

## **5. Accrued Leave Payable**

Employees accrue and accumulate annual and sick leave in accordance with policies established by the LSU Board of Supervisors for unclassified personnel, and by the Department of Civil Service for classified personnel. Substantially all employees accumulate annual and sick leave without limitation.

Upon separation of employment, personnel, or their heirs, are compensated for accumulated annual leave not to exceed 300 hours.

In addition, personnel, or their heirs, are compensated for accumulated sick leave not to exceed 25 days upon retirement or death. Upon retirement, any annual or sick leave not compensated for is used as credited service in either Louisiana Teacher's Retirement System or Louisiana State Employees' Retirement System.

The liability for unused annual and sick leave at June 30, 2000, computed in accordance with GASB 16, is estimated to be \$26,503 and \$8,784, respectively as reflected in Statement A. This estimated liability for compensated absences is calculated on a maximum of 300 hours for each employee having accumulated annual leave, and on a maximum of 200 hours of accumulated sick leave for unclassified employees having at least 10 years of retirement system credit. The liability is not calculated on sick leave balances accumulated by classified employees, since lump sum payments for sick leave only are made to retiring unclassified employees. Accrued leave payable for the year ended June 30, 2000, increased by \$4,533. This amount is reflected as an increase in management and general expenses on Statement B.

## **6. Pension Plan**

Substantially, all employees of the network are members of the Louisiana State Employees' Retirement System (LASERS) and the Louisiana Teachers' Retirement System (TRS). Both plans are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. TRS and LASERS provide retirement, disability, and survivors' benefits to plan members and beneficiaries. Benefits granted by the retirement system are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974. Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service. Article 10, Section 29 of the Constitution of 1974 assigns the authority to establish and amend benefit provisions to the State legislature. The Systems issue annual publicly available financial reports that include financial statements and required supplementary information for the Systems. The reports may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446 and/or the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0608 or (800) 256-3000.

The contribution requirements of plan members and the radio station are established and may be amended by the State legislature. The legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution as set forth in Louisiana Revised Statute (LSA-R.S.) 11:102. Employees contribute 8 percent (TRS) and 7.5 percent (LASERS) of covered salaries. The state is required to contribute 15.2 percent of covered salaries to TRS and 12.3 percent of covered salaries to LASERS. The radio station's employer contribution is funded by self-generated revenues. The radio station's employer contributions to TRS for the

years ended June 30, 2000, 1999, and 1998, were \$7,970, \$6,936, and \$15,029, respectively, and to LASERS for the years ended June 30, 2000, 1999, and 1998, were \$16,860, \$16,096, and 13,613, respectively, equal to the required contributions for each year.

## **7. Optional Retirement System**

LSA-R.S. 11:921 created an optional retirement plan for academic and administrative employees of public institutions of higher education. This program was designed to aid the radio station in recruiting employees who may not be expected to remain in the Teachers Retirement System (TRS) for ten or more years. The purpose of the optional retirement plan is to provide retirement and death benefits to the participants while affording the maximum portability of these benefits to the participants.

The optional retirement plan is a defined contribution plan that provides for full and immediate vesting of all contributions remitted to the participating companies on behalf of the participants. Eligible employees make an irrevocable election to participate in the optional retirement plan rather than the TRS and purchase retirement and death benefits through contracts provided by designated companies.

Contributions by the radio station are 15.2 percent of the covered payroll. The participant's contribution, less any monthly fee required to cover the cost of administration and maintenance of the optional retirement plan, is remitted to the designated company or companies. Upon receipt of the employer's contribution, the TRS pays over to the appropriate company or companies, on behalf of the participant, an amount equal to the employer's portion of the normal cost contribution, determined actuarially. The TRS retains the balance of the employer contribution for application to the unfunded accrued liability of the system. Employer contributions to the optional retirement plan totaled \$11,468 for the year ended June 30, 2000.

## **8. Changes in Deferred Support and Revenues**

Balance, beginning of year	\$ 1,162
Additions - Contributions and grants	219,590
Deductions - Contributions and grants recognized as revenue or support	<u>218,398</u>
Balance, end of year	\$ <u>2,354</u>

## **9. Prior Year Financial Statements**

The financial information shown for 1999 in the accompanying financial statements is included to provide a basis for comparison with 2000 and present summarized totals only.

## **10. The Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund.**

On September 26, 1996, the Community Foundation of Shreveport-Bossier (CFS-B), a non-profit corporation of Shreveport, Louisiana with its principal office located at 401 Edwards Street, Suite 517, Shreveport, LA 71101, in coordination with the Community Advisory Board (CAB) for the Louisiana State University in Shreveport Public Radio Stations, established the Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund (Fund).

The Fund is to be used for the support of the purposes of CAB. The Fund is the property of the CFS-B, and all distributions from the Fund must be approved by the CFS-B Board of Directors. Distributions from the Fund to LSU in Shreveport for support of the radio stations will be recognized as revenues in Statement B in the year the funds are actually received by LSU in Shreveport.

As of June 30, 2000, the Fund had a balance of \$92,253.

## KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

Louisiana State University in Shreveport

## Schedule of Functional Expenses

For The Year Ended June 30, 2000

(With Comparative Totals for 1999)

	Program Services				Supporting Services				Total Expense	
	Programming & production	Broadcasting	Public information & promotion	Total program services	Management and general	Fund raising & membership development	Underwriting & grant solicitation	Total supporting services	2000	1999
Employees salaries and wages	\$ 36,275	\$ 123,071	\$ 4,630	\$ 163,976	\$ 62,050	\$ 17,285	\$ 30,450	\$ 109,785	\$ 273,761	\$ 263,873
Employee benefits	6,561	21,558	786	28,905	15,071	2,936	5,172	23,179	52,084	52,678
Travel	2,266	2,266	-	4,532	2,605	399	-	3,004	7,536	12,220
Postage	-	-	3,630	3,630	726	1,452	1,452	3,630	7,260	10,259
Telephone	-	-	-	-	3,944	3,074	1,239	8,257	8,257	7,326
Rental and maintenance of equipment	-	5,024	-	5,024	-	-	-	-	5,024	6,173
Utilities	-	47,659	-	47,659	-	-	-	-	47,659	45,165
Printing, publications and graphics	-	-	600	600	-	480	120	600	1,200	5,586
Other operating services	147,714	81,930	-	229,644	10,718	2,581	-	13,299	242,943	238,983
Supplies	3,000	3,426	-	6,426	7,356	5,660	-	13,016	19,442	21,004
Professional services	-	5,919	-	5,919	20,175	-	5,918	26,093	32,012	39,599
Other charges	-	-	-	-	-	3,046	-	3,046	3,046	4,050
Total	\$ 195,816	\$ 290,853	\$ 9,646	\$ 496,315	\$ 122,645	\$ 36,913	\$ 44,351	\$ 203,909	\$ 700,224	\$ 706,916